

A red tractor is pulling a precision mulch seed drill (PMSD) through a field. The machine is red and white, with multiple rows of seed drills. The background shows a line of trees under a cloudy sky.

**Procedural costs**  
**Precision Mulch Seed Drill,**  
**(PMSD)**  
**Part: 2**

# Calculation of machinery costs:



Depreciation $(A - R) / N$	3700	Euro/yr.
Interest claim $(A + R) / 2 \times i$	940	Euro/yr.
Accommodation per year	200	Euro/yr.
<b>Total fixed costs per year</b>	<b>4840</b>	<b>Euro/ yr.</b>
<b>Fixed costs on average per hectare</b>	<b>25,88</b>	<b>Euro/ha</b>
Repairs:	10	Euro/ha
<b>Total variable costs per hectare</b>	<b>10</b>	<b>Euro/ha</b>
Total variable costs per year	1870	Euro/yr.
<b>Total costs per hectare</b>	<b>35,88</b>	<b>Euro/ha</b>

# Brief overview of the machine costs:



Fixed machine costs per hectare (ha)	25,88	Euro/ha
Variable machine costs per hectare (ha)	10	Euro/ha
Total machine costs of PMS-Drill per hectare	35,88	Euro/ha
Variable machine costs of the tractor per hour	26,20	Euro/h

## Basic data on labor costs:

The performance in acreage for sowing corn	3	ha/h
The required working time	0,42	MRH/ha
The wage claim	14,00	€/MHR

**Procedural costs per hectare ??**